S.B. Civil (Sales Tax) Revision No.260/2007
ACTO, Anti Evasion II Pali
vs
M/s. Parkar Oil Packers Pvt., Ltd., Amedabad

Date of order : 5.11.2007

HON'BLE MR. PRAKASH TATIA, J.

Mr.VK Mathur]
Mr.Rishabh Sancheti], for the petitioner.

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Heard learned counsel for the petitioner.

It appears that the penalty has been imposed against the owner of the goods on account of violation of the Section 78(5) of the Rajasthan Sales Tax Act, 1994. The Tax Tribunal held that as per the law as it was in existence before 22nd March, 2002, the penalty could have been imposed only upon the transporter and the incharge of the goods and not upon the owner of the goods.

I do not find that the Tax Tribunal has committed any error in interpreting the law.

In view of the above, I do not find any merit in this revision petition and the same is hereby dismissed.

(PRAKASH TATIA), J.

c.p.goyal/-